

**BUSINESS PROPERTY STATEMENT FOR 2025**

(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2025)

Update address by crossing off incorrect address and writing in the correct address



**Office of Tara K. Freitas, CPA**  
**Tulare County Assessor**  
 221 S. Mooney Blvd., Room 102-E  
 Visalia, California 93291-4593  
 (559) 636-5159 Fax: (559) 737-4468  
 Email: Assessorbpb@tularecounty.ca.gov  
 Website: tularecounty.ca.gov/assessor/

**Assessment #: 800-000-000-000**

**FILE RETURN BY APRIL 1, 2025**

NAME AND MAILING ADDRESS  
 (Make necessary corrections to the printed name and mailing address)

John Doe  
 DBA John Doe Photography  
~~47000 Main St.~~  
~~Visalia CA 93291~~  
 3303 S. Park Blvd.  
 Visalia, CA 93277

APN: 123-456-789

LOCATION OF THE BUSINESS PROPERTY  
 STREET 3303 S. Park Blvd.  
 CITY Visalia, CA 93277

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED.  
 FILE A SEPARATE STATEMENT FOR EACH LOCATION.

**PART I: GENERAL INFORMATION**

COMPLETE (a) THRU (g)  
 a. Enter type of business: Photography  
 b. Enter local telephone number (555) 555-5555 FAX number (555) 555-5554  
 Email Address Example@Example.com  
 c. Do you own the land at this business location?  Yes  No  
 If yes, is the name on your deed recorded as shown on this statement?  Yes  No  
 d. When did you start business at this location? DATE: 4/30/2019  
 If your business name or location has changed from last year, enter the former name and/or location: 47000 Main St. Visalia CA 93291  
 e. Enter location of general ledger and all related accounting records (include zip code):  
45000 Main St. Visalia CA 93291

f. Enter name and telephone number of authorized person to contact at location of accounting records: John Doe (555) 555-5555  
 g. During the period of January 1, 2023 through December 31, 2023:  
 (1) Did any individual or legal entity (corporation, partnership, limited liability company, etc.) acquire a "controlling interest" (see instructions for definition) in this business entity?  Yes  No  
 (2) If YES, did this business entity also own "real property" (see instructions for definition) in California at the time of the acquisition?  Yes  No  
 (3) If YES to both questions (1) and (2), filer must submit form *BOE-100-B, Statement of Change in Control and Ownership of Legal Entities*, to the State Board of Equalization. See instructions for filing requirements.

**PART II: DECLARATION OF PROPERTY BELONGING TO YOU**  
 (attach schedule for any adjustment to cost)

	COST (omit cents) (see instructions)	ASSESSOR'S USE ONLY
1. Supplies	250	
2. Equipment <span style="float: right;">(From line 35)</span>	4,750	Totals from Schedules A and B. See page 6 for example asset listing
3. Equipment out on lease, rent, or conditional sale to others <span style="float: right;">(Attach Schedule)</span>	0	
4. Bldgs., Bldg. Impr., and/or Leasehold Impr., Land Impr., Land <span style="float: right;">(From line 71)</span>	500	
5. Construction In Progress <span style="float: right;">(Attach Schedule)</span>	0	
6. Alternate Schedule A <span style="float: right;">(See instructions)</span>		
7.		
8.		

**PART III: DECLARATION OF PROPERTY BELONGING TO OTHERS – IF NONE WRITE "NONE"**

(SPECIFY TYPE BY CODE NUMBER)  
 Report conditional sales contracts that are not leases on Schedule A

	Year of Acq.	Year of Mfr.	Description and Lease or Identification Number	Cost to Purchase New	Annual Rent
9. Lessor's name Mailing address (example) Leasing Company 46000 Main St Visalia CA	B	3	2020	2020	Copier / 55-55555 650 400
10. Lessor's name Mailing address					Add attachment with listing if more than 2

**OWNERSHIP TYPE** (checkboxes):  
 Proprietorship   
 Partnership   
 Corporation   
 Other

**BUSINESS DESCRIPTION** (checkboxes):  
 Retail   
 Wholesale   
 Manufacturer   
 Service/Professional

**DECLARATION BY ASSESSEE**  
 Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.  
 I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 2025.

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT\*  
 John Doe  
 NAME OF ASSESSEE OR AUTHORIZED AGENT\* (typed or printed)  
 John Doe  
 NAME OF LEGAL ENTITY (other than DBA) (typed or printed)  
 John Doe Photography  
 PREPARER'S NAME AND ADDRESS (typed or printed)  
 John Doe 45000 Main St Visalia CA 93291  
 TELEPHONE NUMBER  
 ( 555 ) 555-5555  
 DATE  
 4/1/2025  
 TITLE  
 Owner  
 FEDERAL EMPLOYER ID NUMBER  
 55-555555  
 TITLE  
 Owner

**SCHEDULE A — COST DETAIL: EQUIPMENT** (Do not include property reported in Part III.)

Include expensed equipment and fully depreciated items. Include sales or use tax (see instructions for important use tax information), freight and installation costs. Attach schedules as needed. Lines 18, 32, 33, and 45 "Prior" — Report detail by year(s) of acquisition on a separate schedule.

LINE NO	Calendar Year of Acq.	1. MACHINERY AND EQUIPMENT FOR INDUSTRY, PROFESSION, OR TRADE <i>(do not include licensed vehicles)</i>				2. OFFICE FURNITURE AND EQUIPMENT		3. OTHER EQUIPMENT <i>(describe)</i>		Calendar Year of Acq.	4. TOOLS, MOLDS, DIES, JIGS	
		COST	ASSESSOR'S USE ONLY			COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY		COST	ASSESSOR'S USE ONLY
11	2024											
12	2023											
13	2022											
14	2021											
15	2020	350						350				
16	2019					2,000						
17	2018											
18	2017											
19	2016											
20	2015											
21	2014											PERSONAL COMPUTERS
22	2013										COST	ASSESSOR'S USE ONLY
23	2012								2024		2,000	
24	2011								2023			
25	2010								2022			
26	2009								2021			
27	2008								2020			
28	2007								2019			
29	2006								2018			
30	2005								2017			
31	2004								2016			
32	2003								Prior			
33	Prior								Total		2,000	
34	Total	350				2,000		350				
35	Add TOTALS on lines 19, 33, 34, 46 and any additional schedules. ENTER HERE AND ON PART II, LINE 2								4,750			
36	<b>ASSESSOR'S USE ONLY</b>									2024		
37	<b>CLASSIFICATION</b>	<b>COL</b>	<b>FULL VALUE BASE</b>	<b>FULL VALUE</b>	<b>PERS. PROP. RCLND</b>	<b>PERS. PROP. ADJUSTMENT</b>	<b>PERS. PROP. FULL VALUE</b>		2023			
38	Machinery & equipment	1							2022			
39	Office furniture & equipment	2							2021			
40	Tools, molds, dies & jigs	4							2020		50	
41	Personal Computers	5a							2019			
42	LAN and Mainframe	5b							2018			
43									2017			
44	Other equipment	3							2016			
45	Schedule B — Fixtures	—							Prior			
46	TOTALS								Total		50	

Equipment should be reported at the complete cost (includes sales tax, freight, and installation) in the year acquired. See p. 6 for example asset listing. Disposals prior to January 1st lien date should be reported on disposal list only.

Providing a breakdown of A3 equipment helps ensure that different types of equipment are assessed at the correct factor. This can be provided in a listing or on the remarks section.



**SCHEDULE B — COST DETAIL: BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS, LAND IMPROVEMENTS, LAND AND LAND DEVELOPMENT**

Attach schedules as needed. Line 69 "Prior"— Report detail by year(s) of acquisition on a separate schedule.

LINE NO	Calendar Year of Acq.	BUILDINGS, BUILDING IMPROVEMENTS, AND/OR LEASEHOLD IMPROVEMENTS				3. LAND IMPROVEMENTS <i>(e.g., blacktop, curbs, fences)</i>	4. LAND AND LAND DEVELOPMENT <i>(e.g., fill, grading)</i>
		1. STRUCTURE ITEMS ONLY <i>(see instructions)</i>		2. FIXTURES ONLY <i>(see instructions)</i>			
		COST	ASSESSOR'S USE ONLY	COST	ASSESSOR'S USE ONLY		
47	2024						
48	2023						
49	2022						
50	2021						
51	2020			500			
52	2019						
53	2018						
54	2017						
55	2016						
56	2015						
57	2014						
58	2013						
59	2012						
60	2011						
61	2010						
62	2009						
63	2008						
64	2007						
65	2006						
66	2005						
67	2004						
68	2003						
69	Prior						
70	Total			500			
71	Add TOTALS on line 70 and any additional schedules. ENTER HERE AND ON PART II, LINE 4						
72	Have you received allowances for tenant improvements for the current reporting period that are not reported above? <input type="checkbox"/> Yes <input type="checkbox"/> No If <b>yes</b> indicate amount \$ _____						

REMARKS:

Schedule A3: 4/21/2020 Phone System \$100, 11/1/2020 Point of Sale System \$250



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**SUPPLEMENTAL SCHEDULE FOR REPORTING MONTHLY ACQUISITIONS AND DISPOSALS OF PROPERTY REPORTED ON SCHEDULE B OF THE BUSINESS PROPERTY STATEMENT**

OWNER NAME

John Doe

MAILING ADDRESS

3303 S. Park Blvd.

LOCATION OF PROPERTY

Visalia, CA 93277

It is a good idea to include disposals and additions for all schedules instead of just Schedule B. This ensures that disposals are removed and additions are assessed at the correct factor.

**INSTRUCTIONS**

Report all acquisitions and disposals reported in Columns 1, 2, 3, or 4 on Schedule B for the period January 1, 2023 through December 31, 2023. Indicate the applicable column number in the space provided.

**ADDITIONS** — Describe and enter the total acquisition cost(s), including excise, sales, and use taxes, freight-in, and installation charges, by month of acquisition; transfers-in should also be included. The former property address and date of transfer should be reported, as well as **original** date and cost(s) of acquisition.

Only completed projects should be reported here (e.g., the date the property becomes functional and/or operational, otherwise it should be reported as construction-in-progress).

Identify completed construction that was reported as construction-in-progress on your 2023 property statement. Describe the item(s) and cost(s), as previously reported, on a separate schedule and attach to BOE-571-D.

**DISPOSALS** — Information on this property should include the disposal date, method of disposal (transfer, scrapped, abandoned, sold, etc.) and names and addresses of purchasers when items are either sold or transferred.

ADDITIONS				DISPOSALS				
FROM COLUMN NUMBER	ENTER MONTH & YEAR OF ACQUISITION	DESCRIPTION	COST	FROM COLUMN NUMBER	ENTER MONTH & YEAR OF DISPOSAL	YEAR ACQUIRED	DESCRIPTION	COST
5a	2/2/2024	Computer	1500	5a	2/2/2024	2020	Computer	500
5a	2/2/2024	Printer	500					



### Example Asset Listing

<b>Item Description</b>	<b>Acquisition Date</b>	<b>Cost</b>	<b>Disposal Date</b>	<b>Notes</b>
Desk	3/15/2019	\$ 2,000.00		Report on Schedule A2
Computer	2/2/2024	\$ 1,500.00		Report on Schedule 5a and 571-D Additions
Printer	2/2/2024	\$ 500.00		Report on Schedule 5a and 571-D Additions Conditional Sale Expires 4/2025. Report on part III until expired then report on A3. This example conditional sale expires after 1/1/2025 lien date.
Copier	4/4/2020	\$ 650.00		Report on Schedule 5b
Router	4/21/2020	\$ 50.00		Report on Schedule A3. Add note with item description.
Telephone System	4/21/2020	\$ 100.00		Report on Schedule A1
Photography Camera	4/1/2020	\$ 350.00		Report on Schedule B2
Shelving (fixed)	6/21/2020	\$ 500.00		Report on 571-D (can be found on our website under forms)
Computer	6/4/2020	\$ 500.00	2/2/2024	Report on Schedule A3. Add note with item description.
POS System	11/1/2020	\$ 250.00		Licensed with DMV. Do not report.
Automobile	1/5/2020	\$ 45,000.00		

Supplies should be assets that are replaced frequently such as paper, pens, toner, etc owned on lien date. If unsure, a reasonable estimate would suffice. Do not report inventory here.